



教學計劃表 Syllabus

課程名稱(中文) Course Name in Chinese	會計學原理(二)AC		學年/學期 Academic Year/Semester	112/2
課程名稱(英文) Course Name in English	Accounting Principle (II)			
科目代碼 Course Code	ACCT1170AC	系級 Department & Year	學一	開課單位 Course-offering Department
修別 Type	學程 Program	學分數/時間 Credit(s)/Hour(s)	3.0/3.0	
授課教師 Instructor	/黃德芬			
先修課程 Prerequisite	/#會計學原理(一)/ *會計學原理(一)			

課程描述 Course Description

會計乃企業語言，為管理學院學生必修之課程。本課程旨在介紹財務會計之基本觀念及技術，以提供有關企業之財務資訊，供投資或貸款之個人及機構進行投資或貸款之決策參考。由於企業經營中之營業、投資、融資活動非常頻繁，故會計資訊之編制與解讀甚為重要。

課程目標 Course Objectives

使學生熟悉財務會計及管理論與實務，進而瞭解企業會計制度之運作，以充分掌握企業經營之狀況。

	系專業能力 Basic Learning Outcomes	課程目標與系專業能力相關性 Correlation between Course Objectives and Dept.'s Education Objectives
A	具備經濟學、會計學、統計學及數學的基礎能力Basic knowledge of the financial theory Economics, accounting, statistical and mathematica	●
B	具備財務金融基本學理Understanding of the development of the financial disciplin	●
C	具備運用財務金融學理進行分析能力Basic knowledge of financial theory analysi	○
D	具備資料整理、書面呈現或口頭報告之能力Basic knowledge of documentation and presentation skill	○
E	具備財經時事基本分析能力Capabilities for financial analysis of current affairs	○
F	具備電腦程式運算及應用基本能力Ability of computer programs, algorithms and applications	○
G	具備英語閱讀溝通協調等基本能力English reading ability of communication and coordination	

圖示說明Illustration : ● 高度相關 Highly correlated ○ 中度相關 Moderately correlated

授課進度表 Teaching Schedule & Content

週次Week	內容 Subject/Topics	備註Remarks
1	Review Ch 1-7	
2	Ch 8: Accounting for Receivables	
3	Ch 8: Accounting for Receivables	
4	Ch 9: Plant Assets, Natural Resources, and Intangible Assets	

5	Ch 9: Plant Assets, Natural Resources, and Intangible Assets	
6	Ch 10: Current Liabilities Appendix E Time Value of Money	
7	First Mid-term Exam	
8	Ch 11: Non-Current Liabilities	
9	Ch 11: Non-Current Liabilities	
10	Ch 12: Accounting for Corporations	
11	Ch 12: Accounting for Corporations	
12	Second Mid-term Exam	
13	Ch 13: Investments	
14	Ch 14: Statement of Cash Flows	
15	Ch 14: Statement of Cash Flows	
16	Ch 15: Financial Analysis	
17	Final Exam	
18	自主學習	

教學策略 Teaching Strategies

- 課堂講授 Lecture
 分組討論 Group Discussion
 參觀實習 Field Trip
 其他 Miscellaneous:

教學創新自評 Teaching Self-Evaluation

創新教學 (Innovative Teaching)

- 問題導向學習 (PBL)
 團體合作學習 (TBL)
 解決導向學習 (SBL)
 翻轉教室 Flipped Classroom
 磨課師 Moocs

社會責任 (Social Responsibility)

- 在地實踐 Community Practice
 產學合作 Industry-Academia Cooperation

跨域合作 (Transdisciplinary Projects)

- 跨界教學 Transdisciplinary Teaching
 跨院系教學 Inter-collegiate Teaching

- 業師合授 Courses Co-taught with Industry Practitioners

其它 other:

學期成績計算及多元評量方式 Grading & Assessments

配分項目 Items	配分比例 Percentage	多元評量方式 Assessments							
		測驗 會考	實作 觀察	口頭 發表	專題 研究	創作 展演	卷宗 評量	證照 檢定	其他
平時成績 General Performance	15%	✓	✓						
期中考成績 Midterm Exam	50%	✓							兩次
期末考成績 Final Exam	25%	✓							
作業成績 Homework and/or Assignments	10%		✓						實習課
其他 Miscellaneous (_____)									

評量方式補充說明

Grading & Assessments Supplemental instructions

教科書與參考書目 (書名、作者、書局、代理商、說明)

Textbook & Other References (Title, Author, Publisher, Agents, Remarks, etc.)

Weygandt, Kimmel, and Kieso. "Financial Accounting: IFRS Edition", fourth edition. 滄海書局。

課程教材網址(含線上教學資訊, 教師個人網址請列位於本校內之網址)

Teaching Aids & Teacher's Website(Including online teaching information.
Personal website can be listed here.)

其他補充說明 (Supplemental instructions)